

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ENTERPRISE FUNDS
as of March 31, 2010 and 2009

Page 1 of 2

	<u>Current Annual Budget</u>	<u>Actual 3/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 3/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
Cypress Gardens						
REVENUE						
Interest Income	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Capital Contributions	-	-	0.00%	7,112	(7,112)	-100.00%
Miscellaneous revenues	1,200	482	40.17%	2,288	(1,806)	-78.93%
Grants	2,000	1,000	50.00%	2,000	(1,000)	-50.00%
Insurance proceeds	-	2,186	0.00%	291	1,895	651.20%
Donations	2,000	1,660	83.00%	1,462	198	13.54%
Charges for sales and services	575,000	301,101	52.37%	314,959	(13,858)	-4.40%
Commission Income	2,000	561	28.05%	1,663	(1,102)	-66.27%
Federal grants	-	-	0.00%	1,114	(1,114)	0.00%
Operating transfer from Economic Development	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	434,380	391,200	90.06%	362,373	28,827	7.96%
Operating transfer from National Forest Funds	-	-	0.00%	-	-	0.00%
Total revenue	<u>1,016,580</u>	<u>698,190</u>	68.68%	<u>693,262</u>	<u>4,928</u>	0.71%
EXPENDITURES						
Personnel	713,886	506,140	70.90%	518,627	(12,487)	-2.41%
Operating	287,550	175,736	61.11%	172,420	3,316	1.92%
Debt service	15,144	15,143	99.99%	17,484	(2,341)	-13.39%
Total expenditures	<u>1,016,580</u>	<u>697,019</u>	68.57%	<u>708,531</u>	<u>(11,512)</u>	-1.62%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1,171</u>		<u>(15,269)</u>	<u>16,440</u>	
Cypress Gardens - Designated Funds						
REVENUE						
Operating transfer from Economic Development	-	-	0.00%	-	-	0.00%
Total revenue	-	-	0.00%	-	-	0.00%
EXPENDITURES						
Operating	-	-	0.00%	-	-	0.00%
Total expenditures	-	-	0.00%	-	-	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ENTERPRISE FUNDS
as of March 31, 2010 and 2009

Page 2 of 2

	<u>Current Annual Budget</u>	<u>Actual 3/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 3/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
						continued
Address Information						
REVENUE						
Carryover from prior fiscal year	137,411	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	9				
Charges for sales and services	377,180	281,695	74.68%	242,856	38,839	15.99%
State Grant	339,668	197,225	58.06%	-	197,225	0.00%
Proceeds from capital lease	-	-	0.00%	-	-	0.00%
Total revenue	<u>854,259</u>	<u>478,929</u>	<u>56.06%</u>	<u>242,856</u>	<u>38,839</u>	<u>15.99%</u>
EXPENDITURES						
Address Information						
Personnel	148,966	106,524	71.51%	106,306	218	0.21%
Operating	389,660	279,475	71.72%	262,476	16,999	6.48%
Capital outlay	276,276	-	0.00%	-	-	0.00%
Debt service	<u>39,357</u>	<u>39,357</u>	<u>100.00%</u>	<u>164,462</u>	<u>(125,105)</u>	<u>-76.07%</u>
Total expenditures	<u>854,259</u>	<u>425,356</u>	<u>49.79%</u>	<u>533,244</u>	<u>(107,888)</u>	<u>-20.23%</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 53,573</u>		<u>\$ (290,388)</u>	<u>\$ 146,727</u>	